26/11/2006

Bank Reconciliation Statem

Some important items which make Cash Book Balance & pass Book Balance Differe

(1) Cheaques deposited in the Bank But Not yet cleared. (uncleared cheaques)

(2) Cheaques issued entered in the Cash Book But Not presented in the Bank for payment. (un presented cheaques)

(3) Cheaques Entered in the Cash Book as deposited But Not Sent To Bank.

(4) Cheaques & Cash deposited in the Bank But Not Entered in the Cash Book as deposited.

(5) Cheaques issued But Not Entered in the Cash Book.

(6) A Direct Deposit By a Customer into our Bank account appear in pass Book only.

(7) Interest on Bank deposits or over draft appearing in pass Book only

(8) Bank charges appearing in pass Book only.

(9) Bills receivable Sent To Bank are colle By Bank for us, But No Informati En Cash Book.

A Bills payable directly paid in Bank & Such payment is appearing in pass Book only.

Expenses Such as insurance premium, Rent etc paid By Bank on our Standing instructions appearing in pass Book only.

Incomes Such as dividends on Shares, Insurance Claims, Rent receivable etc are directly collected By the Bank on our Behalf on Standing Instructions appearing in pass Book only.

Wrong withdrawal or wrong deposits Made by Others in their account appearing in our pass Book.

Cheques sent to Bank for collection dishonoured But No information To Cash Book.

Cheques issued & dishonoured But No information To Cash Book.

Cheques issued & Cancelled Since the payment was Made in Cash on request. The Cancellation of Cheque was not Entered in Cash Book.

Note :- Cash Book debit Balance = Pass Book credit Balance = Favourable Balance

Cash Book credit Balance = pass Book debit Balance = unfavourable Balance

1/c-14

Bank Reconciliation Statement of My - - - as on 31-12-2006

Particulars	Amount	Amount
Bank Balance as per CASH Book		15,000
Add unpresented cheaques		2,000
Add Interest on Investments appearing in pass Book only		800
		17,800
Less uncleared cheaques	2800	
Less cheaques Entered as deposited in Cash Book But not Sent To Bank	1200	
Less Bank charges appearing in pass Book only	20	4020
Bank Balance as per PASS Book		13,780

Working Notes

(Date of Reconciliation)

31-12-06

(Type of Balance, Balance/overdraft)

Balance

C.B	15,000		D.B
(b) ↓	+ 2000	(b)	↑
(c) ↑	− 2,800	(c)	↓
(d) ↑	− 1,200	(d)	↓
(e) ↓	+ 800	(e)	↑
(f) ↑	− 20	(f)	↓

Bank Reconciliation Statement of My Dinesh Agnihotri as on 31-3-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		7,654
Add Unpresented cheques		1,400
Add Bills receivable sent to Bank are collected by Bank but No information in Cash Book		1000
Add ~~Three out of the upcountry cheques for Rs 2800 paid on 28 march are not cleared cheques~~		
Add Bank charges & dividends on shares Interest on Investment collected By Bank appearing in only Pass Book		950
		11,004
Less uncleared cheques	1900	
Less Bank charges appearing in passBook only	92.50	
Less Wrong debit relating to other Account appearing in pass book	350	2342.5
Bank Balance as per Pass Book		86615

Working Notes

31-3-2006

Balance

(C.B) 7,654

a) ↓ + (1800 - 400) = 1400

b) ↓ + 1000

c) ↑ − (2800 - 900) = 1900

d) ↑ − 92.50

e) ↓ + (150 + 800) - 950

f) ↑ − 350

P.B

(a) ↑

(b) ↑

(c) ↓

(d) ↓

(d) ↑

(e) ↓

4/c-15 Bank Reconciliation Statement of Mr Ranjit as on 31-12-06

particulars	Amount	Amo
Bank Balance as per pass Book		6,830
Add uncleared cheaques		1,200
Add Interest on over draft appearing in pass Book only		150
Add Bill Sent To Bank was returned dishonoured		2500
		10,680
Less unpresented cheaques	700	
Less a customer deposited directly into Bank no information in Cash Book	5000	
Less Interest on fixed depoit appearing in pass Book only.		
Less Cash paid To creditor wrongly entered in Bank column of Cash Book	1000	
Less a cheaque issued & cancelled but Cancellation was not recorded	600	7700
Bank Balance as per Cash Book.		2,980

Working Notes

C.B 2,980 — 31-12-06 — 6,830 P.B

(b) ↑ -(5000-3800) = 1200 — (b) ↓ + 1200
(c) ↓ + (4600 - 3900) = 700 — (c) ↑ - 700
(d) ↓ + 5000 — (d) ↑ - 5000
(e) ↕ - 150 — (e) ↓ + 150
(f) ↕ + 2500 — (f) ↓ + 2500
(g) ↓ + 400 — (g) ↑ - 400
(h) ↓ + 1000 — (h) ↑ - 1000
i, ↓ + 600 — i, ↑ - 600

Ex-5 Bank Reconciliation Statement of Mr. Ranjit as on 31-12-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		2,780
Add Un presented cheques		700
Add A Customer of Ranjit deposited directly into his Bank		5000
Add Interest appearing in pass Book only		400
Add Cash paid To creditor was wrongly recorded in Bank columns of Cash Book		1000
Add A cheque issued & Cancelled But Cancellation was not recorded		600
		10,680
Less Un cleared cheques	1,200	
Less Interest on overdraft appearing in pass Book only	150	
Less A Bill of Exchange which was discounted	2500	3850
Bank Balance as per pass Book		6,830

S/C-15 Bank Reconciliation Statement of _____
as on 31-1-2006

Particulars	Amount	Amount
Bank Balance as per CASH BOOK		16,500
Add unpresented cheques		2400
Add Bank charges entered twice in CashBook		10
Add Interest on Investment appearing in PassBook only		1000
Add ~~Insurance~~ Interest premium appearing in PassBook only		35
		19,945
Less uncleared cheques	3000	
Less Wrong debit appearing in passBook only	400	
Less cheque issued To Supplier was not entered in Cash Book	700	
Less cheque of Rs 1,250 issued To Khanna was wrongly entered twice in debit side of Cash Book	3750	
Less Insurance premium appearing in pass Book only	175	8025
Bank Balance as per PassBook		11,920

Working Notes

31-1-2006

Balance

(C.B) 16,500

i), ↓ +2400
ii), ↑ −3000
iii), ↑ − 400
iv), ↓ +10
v), ↑ − 700
vi), ↓ +1000
vii), ↑ − (1250×3) = 3750
viii), ↑ − 175
ix), ↓ +35

D.B

i), ↑
ii), ↓
iii), ↓
iv), ↑
v), ↓
vi), ↑
vii), ↓
viii), ↓
ix), ↑

Bank Reconciliation Statement of M/s Alma Kamkya as on 31-12-2006

Particulars	Amount	Amount
Bank over draft as per pass Book		6500
Add ~~un cleared cheaques~~		~~2500~~
Add unpresented cheaques		1500
Less Interest on overdraft appearing in pass Book only	250	
Less Bank charges appearing in pass Book only	25	
Less ~~un cleared cheaques~~	~~2500~~	
Less ~~unpresented cheaques~~	~~1500~~	
Less ~~Interest on Investment collected By Bank for us appearing in pass Book only.~~	~~1800~~	
Bank over draft as per Cash Book		

Working Notes

31-12-2006

Bank overdraft 6500 (D.B)

C.B

a) ↓

b) ↓ (b) ↑ − 250

c) ↑ (c) ↑ − 25

d) ↑ (d) ↑ + 1500

e) ↓ e) ↑ − 2500

f) ↑ (f) ↓ + 1800

6/c-11 Bank Reconciliation Statement of Atma Ram & Co as on 31-12-2006

particulars	Amount	Amount
Bank Overdraft as per pass Book		6500
Add un-presented cheaques		1500
Add Interest on Investment appearing in pass Book only		1800
		9800
less Interest on over draft appearing in pass Book only	250	
less Bank charges appearing in pass Book only	25	
less uncleared cheaques	2500	2775
Bank overdraft as per pass Book		7025

Working Notes

C.B

(b) ↓
(c) ↓
(d) ↑
(e) ↓
(f) ↑

6500 (P.B)

(b) ↑ - 250
(c) ↑ - 25
(d) ↓ + 1500
(e) ↑ - 2500
(f) ↓ + 1800

Bank Reconciliation Statement of M/s ~~Balaram~~ as on 31-10-2006

particulars	Amount	Amount
Bank over draft as per Cash Book		5000
Add uncleared cheaques		500
Add Bank charges, Interest on overdraft, Insurance premium appearing in pass Book only		310
		5810
Less unpaid cheaques	1350	
Less directly deposit by customer no information in Cash Book	2000	3350
Bank overdraft as per pass Book		2460

Working Notes

31-10-2006

Over draft

(C.B) 5000

(a) ↓ + 500

(b) ↑ − 1350

(c) ↓ + (10+50+250) = 310

(d) ↑ − 2000

P.B

(a) ↑

(b) ↓

(c) ↑

(d) ↓

S/C-17 Bank Reconciliation Statement of Mr. _____ as on 31-3-2006

Particulars	Amount	Amount
Add Bank overdraft as per cash Book		4397.5
Add Un cleared cheques		350
Add Interest on overdraft appearing in pass Book only		12.6
		142
Add Discount appearing in pass Book only		4760
		4902.1
less un presented cheques	6345	6345
Bank Balance as per pass Book		1,442.50

Working Notes

(C.B) 4,397.50 — 31-3-2006 — Overdraft — P.B

(a) ↑ − 6345 — (a) ↓

(b) ↓ + 350 — (b) ↑

(c) ↓ + 142 — (c) ↑

(d) ↓ + (2400 − 2,387.40) = 12.6p (discount) — (d) ↑

12-17 Bank Reconciliation Statement of Mr P as on 30-4-2006

Particulars	Amount	Amount
Bank over draft as per pass Book		12000
Add encashed cheques		3000
Add Direct deposit by a Debtor Rs 600 appearing in pass Book only	600	600
Add Interest on Investment collected by Bank appearing in pass Book only		400
		16000
less uncleared cheques	3000	
less Interest on over draft appearing in pass Book only	500	
less Insurance premium paid by Bank on standing advice of Mr P No information in Cash Book	1200	4700
		11300
Bank over draft as per Cash Book		

Working Notes

30-4-2006

Over draft

C.B

(a) ↑
(b) ↓
(c) ↓
(d) ↑
(e) ↓
(f) ↑↓

12000 (P.B)

(a) ↓ +3000
(b) ↑ − 3000
(c) ↑ − 500
(d) ↓ +1000
(e) ↑ − 1200
(f) 1000 ↑ −

70/C.17 Bank Reconciliation Statement of Mr Desai as on 31-12-2006

particulars	Amount	Amount
~~Bank Reconciliation Statement~~		
Bank over draft as per Cash Book		50,000
Add uncleared cheaques		1900
Add interest to his creditor, quarterly premium on his policy, paid First Call on Shares. (200+150+500)		850
Add commission paid by Bank appearing in pass Book		20
		52770
Less unpresented cheaques	4700	
Less Bank collected dividends on Shares & recovered an insurance claim appearing in pass Book only. (175+750)	925	5625
Bank over draft as per pass Book		47,145

Working Notes

C.B 50,000

31-12-2006 over draft

(a) ↑ − (3500+1200) = 4700

(b) ↓ + (1500+400) = 1900

(c) ↓ + (200+150+500) = 850

(d) ↑ − (175+750) = 925

(e) ↓ + (20) = 20

~~50,000~~ P.B P.B

(a) ↓

(b) ↑

(c) ↑

(d) ↓

(e) ↑

nt of Mr Desai

Amount	Amount
50,000	
1900	
850	
20	
5277	
700	
25	
5625	
47,145	

Bank Reconciliation Statement of M/s Ram & Shyam as on 30-6-2006

Particulars	Amount	Amount
Balance as per Cash Book		4000
Add unpresented cheques		5000
Interest on Securities collected Bank appearing in pass Book		1200
Add uncleared cheques		10200
Add premium & promissory note paid by Bank as per intimation appearing in pass Book only	12000 4640	
Less Interest & Bank charges charged by Bank appearing in pass Book only	140	16780
Bank over draft as per pass Book		6580

Working Notes

30-6-2006

(C.B) 4000

(a) ↑ − (20,000 − 8000) = 12000

(b) ↓ + (10,000 − 5000) = 5000

(c) ↑ − (640 + 4000) = 4640

(d) ↓ + (12000 × 10/100) = 1200

(e) ↑ − (100 + 40) = 140

P.B Balance

(a) ↓

(b) ↑

(c) ↓

(d) ↑

(e) ↓

12/C-18 Bank Reconciliation Statement of Mr. _____
as on 31-3-2006

Particulars	Amount	Amount
Bank over draft as per Cash Book		1729
Add uncleared cheques		750
Add Cheque received from a Customer entered in Bank column of Cash Book But no Information in pass Book		150
Add Bank Charges & interest on over draft appearing in pass Book only		100
		2729
less unpresented cheques	600	
less Bills receivable collected by Bank no information in Cash Book	2500	3100
Bank Balance as per pass Book		371

Working Notes

31-3-2006

Over draft

(C.B) 1729

(a) ↑ - 600

(b) ↓ + ~~750~~ (1680 - 930) = 750

(c) ↓ + 150

(d) ↑ - 2500

(e) ↓ + (85 + 15) = 100

P.B

(a) ↓

(b) ↑

(c) ↑

(d) ↓

(e) ↑

Bank Reconciliation Statement of Mr. ---- as on 31-12-2006

Particulars	Amount	Amount
Bank over draft as per pass Book		1027
Add unpresented cheques		1244
Add Cost of cheque book & pass book etc entered erroneously twice in Cashbook		1.50
		2272.5
Less Interest on over draft appearing in pass Book only	51	
Less Cheque received & entered in CashBook as deposited by fail to send to Bank	5340	
Less Uncleared cheques	250	
Less paid chamber of commerce Subscription paid No information in Cash Book	10	
Less Bank charges appearing in pass Book only	5	5656
Bank Balance as per CashBook		3383.5

Working Notes

31-12-2006

overdraft

1027 (P.B)

C.B

(a) ↑

(b) ↑ + 1244
(12 + 1021 + 98 + 113)

(c) ↓

(d) ↓

(e) ↑

(f) ↓

(g) ↓

(h) ↓

(c) ↑ − 51

(a) ↑ − 5340
(1160 + 2100 + 2080)

(e) ↓ + 1.50

(f) ↑ − 250

(G) ↑ − 10

(h) ↑ − 5

14/C-19 Bank Balance Reconciliation Statement of Mr. Suresh Awasthi as on 30-9-2006

Particulars	Amount	Amount
Bank Balance as per pass Book		5000
Add uncleared cheques		1310
Add Bank charges appearing in pass Book only		40
Add A credit total of Bank column was brought to the debit side		3000
Add ~~dividends appearing pass Book more than Cash Book~~ undercast		700
Less unpresented cheques	1350	
Less cheque issued & cancelled but Cancellation was not Entered in Cash Book	3000	
Less dividends appearing in pass Book more than Cash Book	700	

Working Notes

30-9-2006

C.B

Balance

(a) ↑

(b) ↓

(c) ↑

(d) ↓

(e) ↑

(f) ↑

(g) ↓

5000 (P.B)

(a) ↓ + 1310 (420 + 310 + 580)

(b) ↑ − 1350 (430 + 350 + 570)

(c) ↓ + 40

(d) ↑ − 3000

(e) ↓ + (1500 × 2) = 3000

(f) ↓ + 700

(g) ↑ − (1,350 − 1050) = 2

Bank Reconciliation Statement of M/s New Steel Ltd as on 31-12-2006

Particulars	Amount	Amount
Bank Over draft as per Cash Book		2,45,900
Add Interest appearing in pass Book only		27800
Add Un cleared cheaques		13500
Add Amount wrongly debited to company account by the Bank Appearing in pass Book only		7400
		2,94,600
Less unpresented cheaques	66000	
Less Transport Subsidy received by Bank No information in Cash Book	42500	
Less Bills collected by Bank for us but no information in Cash Book	83600	1,92,100
Bank Over draft as per pass Book		1,02,500

Working Notes

31-12-06

Overdraft

C.B 2,45,900

(2) ↓ + 27800

(3) ↑ − 66000

(4) ↑ − 42500

(5) ↓ + 13500

(6) ↑ − 83600

(7) ↓ + 7400

P.B

(2) ↑

(3) ↓

(4) ↓

(5) ↑

(6) ↓

(7) ↑

16/C-20 Bank Reconciliation Statement of Mr Ignorant as on 31-3-06

particulars	Amt	Amount
Bank overdraft as per passBook		9550
Add Cheque issued on purchases & wrong credit by Bank		11300
Add Bill discounted was wrongly credit in pass Book		5000
Add Cheque issued & Cancelled Cancellation was not entered in Cash Book		3600
		29450
less Cheque was recorded twice as deposited & not sent To Bank	4300	
Bank overdraft as per Cash Book		25150

Working Notes

31-3-06

overdraft

C.B

(2) ↑

(3) ↑

(4) No Effect

(5) ↓

(6) No Effect

(7) ↑

9550 (P.B)

(2) ↓ (5900+5400) +11300

(3) ↓ +2500×2 = 5000

(4) No Effect

(5) ↑ -2150×2 = 4300

(6) No Effect

(7) ↓ + 3600

Bank Reconciliation Statement of Mr Dhanraj as on 31-12-2006

Particulars	Amount	Amount
Bank overdraft as Per Cash Book		4,300
(i) On Instructions from Dhanraj the Bank had transferred Interest & his Saving A/c to the Current A/c		160
(ii) Out of Cheques of Rs 800 deposited into the bank for Collection cheques amounting to Rs 350 only were Credited in the Pass Book before 31-12-2006		450
(iii) The receipt Side of the C.B was over Cast		175
		5085
(iv) Less unpresented Cheques	1,500	
(v) Less directly deposited by a Customer into a Bank account appearing in Pass Book only	275	1,775
Bank overdraft as Per Pass Book		3,310

Working Notes

C.B 4,300

(i) ↑ − 1500

(ii) ↓ + 160

(iii) ↓ + (800 − 350) = 450

(iv) ↓ + 175

(v) ↑ − 275

31-12-2006
overdraft

P.B

(i) ↓

(ii) ↑

(iii) ↑

(iv) ↑

(v) ↓

18/C-21 Bank Reconciliation Statement of Sri Ravi as on 28-2-2006

Particulars	Amount	Amount
Bank Balance as Per Cash Book		8,215
Add represented Cheques		850
Add Interest on Investment and dividend on Company Securities is appearing in Pass Book only		200
		9,265
Less uncleared cheques	1,805	
Less Interest on bank loan, Insurance Premium, electricity bill and Commission for various services are appearing in Pass Book only	207	
Less Cheques entered as deposited in Cash Book But not sent to Bank	2,500	
Less Two Cheques were issued and paid by Bank on 28th Feb to M/s Rafan & Co but there was entry in C.B to only on Cheque	3,000	
Less Bills receivable due on 26th Feb was deposited in Bank for collection which was Credited in P.B on 4th April 2006	2,500	10,012
Bank overdraft as Per Pass Book		747

Working Notes

28-2-2006

Balance

C.B 8215

i, ↓ + (250 + 600) = 850

ii, ↑ − 1,805

iii, ↑ − (45 + 125 + 22 + 15) = 207

iv, ↓ + (52 + 148) = 200

v, ↑ − 2500

vi, ↑ − 3000

vii, ↑ − 2500

P.B

(i) ↑

ii, ↓

iii, ↓

iv, ↑

v, ↓

vi, ↓

vii, ↓

	Amount
	8,215
	850
	200
	9,265
	10,012
	747

5 Bank Reconciliation Statement of Mr. Sri P. Bhanu Murthy as on 31-3-2006

Particulars	Amount	Amount
Bank overdraft as Per Pass Book		2,000
Add unpresented cheques		900
Add dividents on Shares appearing in P.B only		700
Add unpresented cheques		3,500
Add Cheques issued and Cancelled Since the Payments was made in Cash on request of Cancellation of Cheque was not Entered in Cash Book		1,000
		7,470
Less uncleared cheques	1,050	
Less Bank charges appearing in P.B only	20	
Less Interest on overdraft debited in Pass Book but not Entered in Cash Book	80	1,150
Bank overdraft as Per Cash Book		6,320

C.B 6,320

(i) ↑ - 900
(ii) ↓ + 1050
(iii) ↑ - 70
(iv) ↓ + 20
(v) ↓ + 80
(vi) No effect
(vii) ↑ - 3500
(viii) ↑ - 1000

Working Notes

31-3-2006

overdraft

P.B 2,000

(i) ↓ + (500 + 400) = 900
(ii) ↑ - (600 - 450) = 1050
(iii) ↓ + 70
(iv) ↑ - 20
(v) ↑ - 80
(vi) No effect
(vii) ↓ + (2300 + 1200) = 3500
(viii) ↓ + 1000

q0/c.22 Bank Reconciliation Statement of Mr. ---- as on ---

particulars	Amount	Amount
Bank over draft as per Cash Book		8000
Add Cheque deposited but not sent To Bank		1000
Add Cash Short Credit Side Cash Book		100
Add Insurance premium paid directly no information in Cash Book		500
Add Cheque received & returned Back		400
Add Bank charges appearing in pass Book		12
Add Cheque depos. received entered twice		500
Add Bills discounted dishonoured appearing in Cash Book		4000
		14512
less Cheque deposited no entry Passed	300	
less Bank charges entered twice	10	
less Cheque issued returned back	300	
less Bills directly collected by Bank appearing in pass Book only	2000	2610
Bank over draft as per pass Book		11902

Working Notes

over draft

C.B 8000

i, ↑ − 300
ii, ↓ + 1000
iii, ↓ + 100
iv, ↓ + 500
v, ↑ − 10
vi, ↓ + 400
vii, ↑ − 300
viii, ↑ − 2000
ix, ↓ + 12
x, ↓ + 500
xi, ↓ + 4000

P.B

i, ↓
ii, ↑
iii, ↑
iv, ↑
v, ↓
vi, ↑
vii, ↓
viii, ↓
ix, ↑
x, ↑
xi, ↑

Ex-23 Bank Reconciliation Statement of M/s Alpha Electric Motors Private limited as on 30-9-2006

Amount	Particulars	Amount	Amount
8000	Add Uncleared cheaques		10,000
1000	Add unpresented cheaques		100
100	Add Bank charges appearing in pass Book only		6000
500			30
400	less cheaques received but not sent To Bank	1000	16130
12	less un cleared cheaques	3500	
500	less Cast Short in Cridit Side Cash Book	5200	
4000	less Fees paid by Bank appearing in pass Book only	250	
14512	less Bank charges appearing in pass Book only	50	
2610	less Interest appearing in pass Book only		10,000
11902	Bank over draft as per Cash Book		6130

C.B

(a) ↑
(b) ↓
(c) ↑
(d) ↓
(e) ↓
(f) ↓
(g) ↓
(h) ↑
(i) ↓
(j) ↓

Working Notes

30-9-06

overdraft

10,000 P.B

(b) ↓ + 100
(c) ↑ - 1000
(d) ↓ + (15000-9000) = 6000
(e) ↑ (1500+2000) = 3500
(f) ↑ - 1000
(g) ↑ - 2600×2 = 5200
(h) ↑ - 250
(i) ↓ + 30
(j) ↑ - 50
(k) ↑ - 1400

22/C-24 Bank Reconciliation Statement of Mr. Sri Narendra Dubey as on 31-3-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		15000
Add A cheque drawn for 99 had been Entered as Rs 999		900
Add Bills payable of Rs 2450 paid by Bank had Entered wrongly as 2540		90
Add On Instructions Given Bank to Transfer 5000 to fixed Deposit A/c.		5000
		20990
less debit Side of Cash Book was overcast	2000	
less credit Side of Cash Book was undercast	1000	
less A cheque drawn by another person was Charged to his A/c	2000	
less A Bill of Rs 5000 was discounted & Bank charged Rs 100	5100	
less discount was not recorded	200	
less cheque Entered as deposit Instead of payment	1000	
less Discount allowed had Entered in Bank column of Cash Book	250	11550
Bank Balance as per Pass Book		9440

Working Notes

31-3-2006

Balance.

C.B		P.B
15000		
i, ↑	2000	i, ↓
ii, ↑	1000	ii, ↓
iii, ↑	2000	iii, ↓
iv, ↑	(5000+100) = 5100	iv, ↓
v, ↑	200	v, ↓
vi, ↑	(500×2) = 1000	vi, ↓
vii, ↓	+ (999-99) = 900	viii, ↑
viii, ↓	+ (2540-2450) = 90	viii, ↑
ix, ↑	250	ix, ↓
x, ↓	+ 5000	x, ↑

Narendra

	Amount
	15000
	900
	90
	5000
	20990
	11550
	9440

P.B

Ex-25 Bank Reconciliation Statement of Mr. - - - -
as on 31-12-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		50,000
Add Cheque issued but not presented for payment		3000
Add Interest on Fixed Deposit credited in pass Book		1500
Add Amount directly deposited into Bank by a customer		3000
Add Interest and dividends credited in pass Book.		1000
		58500
Less Cheques deposited but not credited by Bank	5000	
Less Bank charges debited by Bank	500	
Less Cheque drawn for personal use but not yet Entered in Cash Book	2000	7500
		51000

Working Notes

24/c-25 Bank Reconciliation Statement of Mr Stone of Account No 1 as on 31-3-2006

particulars	Amount	Amount
Bank over draft as per pass Book		33575
Add Interest appearing in pass Book only		2800
Add Un presented cheaques		2500
Add Deposit made by him in A/c No 2 But Banker credited in A/c No 1		500
Less un presented cheaques	7500	37557
Less wrong debit of Rs 300 against his A/c No 2	300	7800
Bank over draft as per Cash Book		29757

Working Notes

31-3-2006
over draft

C.B
(a) No Effect
(b) ↑
(c) ↓
(d) ↑
(e) ↑
(f) ↓

33575 P.B
(a) No Effect
(b) ↓ +2800
(c) ↑ −7500
(d) ↓ +2500
(e) ↓ +500
(f) ↑ − 300

Bank Reconciliation Statement of M/s A Ltd as on 31-12-2006

Particulars	Amount	Amount
Balance as per Cash Book		2160
Add A deposited cheque in a/c I has wrongly entered in a/c II		100
Add A dishonoured cheque of a/c I has stood wrongly charged in a/c II		40
Add Un presented cheques		330
Add Interest appearing in pass book only		25
Less A cheque issued & wrongly debited in a/c No I	80	2655
Less A cheque ~~300~~ deposited in a/c I appeared wrongly credited in pass book	60	
Less Un cleared cheques	240	
Less Bank charges appearing in pass book only	6	386
Bank Balance as per pass book		2269

Working Notes

31-12-2006

Balance

C.B 2,160

↑ − 80

↓ + 100

↑ − 60

↓ + 40

↑ − 240

↓ + (550 − 220) − 330

↑ − 6

↓ + 25

P.B

(1) ↓

(2) ↑

(3) ↓

(4) ↑

(5) ↓

(6) ↑

(7) ↓

(7) ↑

26/c-26 Bank Reconciliation Statement of M/S Jawahar & Co as on 31-12-2006 (Dena Bank)

Particulars	Amount	Amount
Bank Balance as Cash Book		5000
Add A deposit of Rs 1500 made in Dena Bank has been Entered in Column for Bank of India		1500
Add Withdrawal cheque of Rs 500 from Bank of India has been Entered in Colum Dena Bank		500
Add Un presented cheque		10,000
Add Interest credited in Dena Bank		50
Less ~~Interest~~ Incidental charges of Rs 10 have not been Entered in Cash Book	10	
Less Un Cleared cheques	5000	
Bank Balance as per pass Book		12,040

Working Note

31-12-2006

Balance

(C.B) 5000

(a) ↓ + 1500

(b) ↓ + 500

(c) No Effects

(d) ↓ + 10,000

(e) ↑ − 10

(f) ↓ + 50

(g) ↑ − 5000

P.B

(a) ↑

(b) ↑

(c) No Effects

(d) ↑

(e) ↓

(f) ↑

(g) ↓

Ex-26 Bank Reconciliation Statement of M/s Jawardhan & Co (Bank of India) as on 31-12-2006

Particulars	Amount	Amount
Bank overdraft as per Cash Book		2250
Add A deposit of Rs 1500 made in Deva Bank has been Entered in Cash Book in Column of Bank of India		1500
Add Unreal cheque of Rs 500 from Bank of India has been Entered in Column of Deva Bank		500
Add Incidental charges of Rs 25 of Bank of India		25
Add Charged Bank ~~charges~~ Interest from Bank of India		275
Add Un cleared cheques		3500
Less Un presented cheques	1000	
Bank overdraft as per pass Book		7050

Working Notes

31-12-2006

Overdraft

(C.B) 22,50

a) ↓ + 1500
b) ↓ + 500
c) No Effect
d) ↑ − 1000
e) ↓ + 25
f) ↓ + 275
g) ↓ + 3500

P.B

(a) ↑
(b) ↑
(c) No Effect
(d) ↓
(e) ↑
(f) ↑
(g) ↑

Q3/c-27 Bank Reconciliation Statement of M/s perfect private Ltd (Account I) as on 31-12-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		1,25,000
Add Interest appearing in pass Book only		1250
Add A deposit of Rs 17,500 in A/c-I was wrongly entered in A/c-II		17500
Add Un presented cheaques		1,50,000
Less drawn Rs 12500 from A/c-I recorded in the A/c-II	12500	2,93,750
Less Bank charges of Rs 150 Appearing in pass Book only	150	
Less uncleared cheaques	1,25,000	137,650
Bank Balance as per pass Book		1,56,100

(C.B) 1,25,000
(a) ↓ +1,250
(b) ↑ −12500
(c) ↑ − 150
(d) ↓ + 17,500
(e) No Effect
(f) ↓ + 1,50,000
(g) ↑ −1,25,000

Working Notes
31-12-2006
Balance

P.B
(a) ↑
(b) ↓
(c) ↓
(d) ↑
(e) No Effects
(f) ↑
(g) ↓

22 Bank Reconciliation Statement of M/s perfect private Ltd (Account No II) as on 31-12-2006

Particulars	Amount	Amount
Bank over draft as Cash Book		1,11,250
Add Interest appearing in pass Book only		11,375
Add Bank charges appearing in pass Book only		1,125
Add A deposit of ~~in A/c-I was wrongly~~ entered of Rs 1,125 was not recorded in Cash Book		17500
		1,17,500
Add Un cleared cheque		25,8750
less drawn Rs 12500 from A/c-I was recorded in A/c-II	12,500	
less Un presented cheque	15000	27500
Bank over draft as per pass book		2,31,250

Working Notes

31-12-2006

over draft

(C.B) 1,11,250

(a) ↓ + 11,375

(b) ↑ − 12,500

(c) ↓ + 1,125

(d) ↓ + 17,500

(e) No Effect

(f) ↑ − 15000

(g) ↓ + 1,17,500

P.B

(a) ↑

(b) ↓

(c) ↑

(d) ↑

(e) No Effects

(f) ↓

(g) ↑

28/C-28 Bank Reconciliation Statement of MRP as on 31-12-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		922
Add unpresented cheques		1,260
Add dividend warrant appearing in pass Book only		76
Add Bank charges recorded Twice in Cash Book		2
		2260
Less uncleared cheques	500	
Less A cheque deposited was dishonoured but not cancelled In Cash Book	146	
Less Bank interest & charges appearing in pass Book only	84	
Less club Membership Subscription paid directly by Bank	20	
Less a cheque drawn by @ has been charged To ~~bank~~ p's a/c	54	804
Bank Balance as per pass Book		1,456

C.B 922

(a) ↓ + 1,260
(b) ↑ − 500
(c) ↑ − 146
(d) ↓ + 76
(e) ↑ − 84
(f) ↑ − 20
(g) ↓ + 2
(h) ↑ − 54

Working Notes

31-12-2006

Balance

P.B

(b) ↑
(b) ↓
(c) ↓
(d) ↑
(e) ↓
(f) ↓
(g) ↑
(h) ↓

Cash Book

Amount	Receipts	Amount	payments	Amount
922	To Balance b/d	922	By debtors a/c	146
1,260	To dividends a/c	76	By Bank charges & Interest a/c	84
76	To Bank charges postal a/c	2	By club membership Subscription a/c	20
2			By Balance c/d	750
2260		1000		1000
	To Balance b/d	750		
804				
1,456				

Bank Balance as per Cash Book is 9,375

(a) Cheaques deposited in March cleared in April

C-Lal Rs 1,200, A Boman Rs 2,200,
Bose Rs 5700, A-Jeevan Rs 3,425

(b) Cheaques issued in March but presented for payment in April :-

C. Ramdam Rs 800, K. Bros Rs 400
N. Kumar Rs 1,600

Working Notes

C.B	31-3-2006 Balance	P.B
(a) ↑	-(1200+2,200+5700+3,425) = 12,525	(a) ↓
(b) ↓	+(800+400+1,600) = 2800	(b) ↑

C.B 9,375

Bank Reconciliation Statement of M/s A
as on 31-3-2006

particulars	Amount	Amount
Add Bank Balance as per Cash Book		9,375
Add un cleared cheaques		2800
Less unpresented cheaques	12525	
Bank over draft as per pass Book		12175
		350

Bank Balance as per Cash Book on 30th April 2006
is Rs 19500
Cheques deposited But not cleared –
Sale of Furniture Rs 1,200, Sales Cheque Rs 3,800
Firm Cheque Rs 3000
Cheque issued But not presented for payment
Omprakash Rs 1000, Kishore Rs 2000,
printing charges Rs 500
Bank charges Rs 10 Appearing in pass Book only
a ~~direct~~ Cheque deposited in the Bank
with out entering in Cash Book Rs 3800
Interest credited in pass Book only Rs 100
A direct deposit by a customer K. Sen Appearing
in pass Book only Rs 300.

30/c-30 Bank Reconciliation Statement of Niranjan as on 30-4-2006

Particulars	Amount	Amount
Bank Balance as per Cash Book		19500
Add un presented cheaques		3500
Add - cheaque deposited without Entering in Cash Book		3800
Add Interest appearing in pass Book only		100
Add direct deposit By a customer Appearing in pass Book only		3000
		29900
less un cleared cheaque	8000	
less Bank charges Appearing in pass Book	10	8010
Bank Balance as per pass Book		21890

Working Notes

C.B 19500

(a) ↑ - (1200 + 3800 + 3000) = 8000

(b) ↓ + (1000 + 2000 + 500) = 3500

(c) ↑ - 10

(d) ↑↓ + 3800

(e) ↓ + 100

(f) ↓ + 300

Balance 30-4-2006

P.B

(a) ↓

(b) ↑

(c) ↓

(d) ↑

(e) ↑

(f) ↑